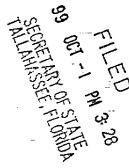
CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32302 (850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

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Art of Inc. File	
LTD Partnership File	
Foreign Corp. File	
L.C. File	
Fictitious Name File	
Trade/Service Mark	
Merger File	-
Art. of Amend. File	-
RA Resignation	• <u>-</u> •
Dissolution / Withdrawal	
Annual Report / Reinstatement	
Cert. Copy	
Photo Copy	*
Certificate of Good Standing	
Certificate of Status) .
Certificate of Fictitious Name	
Corp Record Search	
Officer Search	m
Fictitious Search & Co	O.
Fictitious Owner Search_	
Vehicle Search	
Driving Record	
UCC 1 or 3 File	
UCC 11 Search	
UCC 11 Retrieval	
Courier	-

ARTICLES OF MERGER Merger Sheet

MERGING:

TREASURE COAST KUBOTA, INC., a Florida corporation, P9800001796

INTO

PIPPIN TRACTOR AND EQUIPMENT INC, a Florida entity, 277229

File date: October 1, 1999

Corporate Specialist: Cheryl Coulliette

ARTICLES OF MERGER

TREASURE COAST KUBOTA, INC., a Florida corporation, and PIPPIN TRACTOR AND EQUIPMENT, INC., a Florida corporation, have adopted a plan of Merger.

- 1. The Plan of Merger has been duly adopted.
- 2. The effective date of the Merger is October 1, 1999.
- 3. Shareholder approval for both corporations was obtained on September 21, 1999.
- 4. The Shareholder adopted the Plan of Merger on September 21, 1999.

5. Pippin Tractor and Equipment, Inc., is deemed to be the surviving corporation. The Articles of Incorporation for Treasure Coast Kubota, Inc., a Florida corporation are hereby amended to provide said corporation shall no longer exist.

Treasure Coast Kubota Inc., a Florida corporation

By

ames R. Mehaffey, its President

and

Joseph R. Harvey HI, its Secretary

Pippin Tractor and Equipment Inc., a Florida corporation

By

Joseph R. Harvey III, its President

and

Tracy Hysell its Secretary

(CORP. SEAL)

(CORP. SEAL

PLAN OF MERGER TREASURE COAST KUBOTA, INC. AND PIPPIN TRACTOR AND EQUIPMENT, INC.

TREASURE COAST KUBOTA, INC., a Florida corporation, and PIPPIN TRACTOR AND EQUIPMENT, INC., a Florida corporation, hereby adopt the following Plan of Merger pursuant to §607.1101, Florida Statutes.

- 1. Name of each corporation planning to merge is:
 - A. TREASURE COAST KUBOTA, INC.
 - B. PIPPIN TRACTOR AND EQUIPMENT, INC.
- 2. Name of surviving corporation is:

PIPPIN TRACTOR AND EQUIPMENT, INC.

- 3. The terms and conditions of the merger are that all assets of TREASURE COAST

 KUBOTA, INC., shall be transferred to PIPPIN TRACTOR AND EQUIPMENT, INC., which shall

 also be responsible for all indebtedness owing by TREASURE COAST KUBOTA, INC.
- 4. The manner and basis of converting the shares of each corporation is that for each share in TREASURE COAST KUBOTA, INC., the shareholder shall be entitled to receive one share in PIPPIN TRACTOR AND EQUIPMENT, INC., which shares shall be converted as of October 1, 1999.
 - 5. There are no rights of converting shares of either corporation.
 - 6. The effective date of the merger is October 1, 1999.

Page 2

Hubert L. Pippin, Chairman of the Board of Alsay, Inc., sole shareholder of Pippin Tractor and Equipment, Inc., and Treasure Coast Kubota, Inc.

James R. Mehaffey, Director Treasure Coast Kubota, Inc.

Joseph R. Harvey III, Director Treasure Coast Kubota, Inc., Director Pippin Tractor and Equipment, Inc.)

Hubert L. Pippin, Director Pippin Tractor and Equipment, Inc.